

EXHIBIT J

April 29, 2021

VIA E-MAIL

John Hughes, III
Atara Miller
MILBANK LLP
55 Hudson Yards
New York, New York 10001

Martin Sosland
BUTLER SNOW LLP
5430 Lyndon B. Johnson Freeway, Suite 1200
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1530 3rd Avenue South, Suite 1600
Nashville, Tennessee 37201

Re: **Discovery in Revenue Bond Adversary Proceeding, Nos. 20-00003, 20-00004, 20-00005**

Counsel:

We write in response to your letter of April 23, 2021.

I. PRIFA: Outside Counsel and 1988A Bound Volume

To the best of the Government Parties' current knowledge, the table on page 2 of your letter accurately reflects the firms that represented PRIFA as issuer in connection with the PRIFA bond issuances. As noted in our letter dated April 6, 2021, the Government also collected certain documents governing the PRIFA bonds from former bond counsel who are now affiliated with Norton Rose, LLP.

The bound volume for the PRIFA Special Tax Revenue Bonds, Series 1988A, is located in San Juan, Puerto Rico. The Government Parties can make the bound volume available for review at the offices of Marini Pietrantonio Muñiz, LLC, 250 Ponce de León Ave., Suite 900, San Juan, Puerto Rico.

II. CCDA: BPPR Account Statements

As explained in Elizabeth McKeen's April 21, 2021 letter, the Government Parties have produced all available BPPR statements for account numbers -6545 and -2306 after consulting with BPPR. BPPR advised the Government Parties that "the Bank does not retain a copy of the requested documents prior to February 2014." See Exhibit A (Feb. 18, 2021 Letter).

Sincerely,

/s/ Elizabeth L. McKeen

Elizabeth L. McKeen

/s/ Michael A. Firestein

Michael A. Firestein



POPULAR

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February 18, 2021

Rocio del Mar Valentin Colón
Senior Legal Advisor
Fiscal Agency and Financial Advisory Authority

**Re: The Commonwealth of Puerto Rico
BPPR Case: L20210205-000008-PR
Caso No.: 17 BK 3283-LTS
Order**

Dear Ms. Valentin Colón:

We acknowledge receipt of Order signed on January 20, 2021, and received by Banco Popular de Puerto Rico on February 5, 2021.

In compliance with the requirement of reference, we certify that the documents identified hereby are true and exact copies of the original or the microfilm kept by the Bank for:

- Bank statements for account [REDACTED] 9458, from 02/29/2020 through 1/31/2021**
- Bank statements for account [REDACTED] 5191, from 2/01/2014 through 12/31/2014, and 02/29/2020 through 1/31/2021**
- Bank statements for account [REDACTED] 9857, from 02/29/2020 through 1/31/2021**
- Bank statements for account [REDACTED] 2882, from 02/29/2020 through 1/31/2021**
- Bank statements for account [REDACTED] 0303, from 2/28/2014 through 12/31/2014, and 02/29/2020 through 1/31/2021**
- Bank statements for account [REDACTED] 5116, from 2/28/2014 through 12/31/2014, and 02/29/2020 through 1/31/2021**
- Bank statements for account [REDACTED] 6438, from 2/28/2014 through 12/31/2014, and 02/29/2020 through 1/31/2021**
- Bank statements for account [REDACTED] 6411, from 2/28/2014 through 12/31/2014, and 02/29/2020 through 1/31/2021**
- Bank statements for account [REDACTED] 5210, from 06/30/2016 through 1/31/2021**
- Bank statements for account [REDACTED] 6545, from 2/28/2014 through 12/31/2014, and 02/29/2020 through 1/31/2021**
- Bank statements for account [REDACTED] 2306, from 2/28/2014 through 12/31/2014, and 02/29/2020 through 1/31/2021**

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Our unit carried out an investigation that showed that -by the time elapsed- the Bank does not retain a copy of the requested documents prior to February 2014. This is because the Bank retains a copy of the documents related to any account for a period of seven years. (7) years and then they are destroyed. The destruction of all documents is done as required by Regulation 5793 of May 12, 1998, which provides that the subsequent use of the destroyed documents must be avoided.

With the documents provided, we have complied.

Shall you need additional information, please call us at (787)751-9800, extension 316468.

Cordially,

PRV Paola Rivera
Digitally signed
by Paola Rivera
Date: 2021.02.18
14:17:26 -04'00'

Paola Rivera
Operations Analyst
Legal Processing (637)
Legal Requests Management

Enclosure: CD